SIKKIM



GAZETTE

GOVERNMENT

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GOVERNMENT OF SIKKIM
COMMERCIAL TAXES DIVISION
FINANCE DEPARTMENT
GANGTOK

No. 40/2020-GST/SIKKIM

Date: 05.05.2020

NOTIFICATION

In exercise of the powers conferred by section 168A of the Sikkim Goods and Services Tax Act, 2017 (09 of 2017) (hereafter in this notification referred to as the said Act), read with section 20 of the Integrated Goods and Services Tax Act, 2017 (13 to 2017), and section 21 of Union Territory Goods and Services Tax, 2017 (14 of 2017), the State Government, on the recommendations of the Council, hereby makes the following amendment in the notification of the Government of Sikkim in the Finance Department, No.35/2020-State Tax, dated the 3rd April, 2020, namely:-

In the said notification, in the first paragraph, in clause (ii), the following proviso shall be inserted, namely: -

"Provided that where an e-way bill has been generated under rule 138 of the Sikkim Goods and Services Tax Rules, 2017 on or before the 24th day of March, 2020 and its period of validity expires during the period 20th day of March, 2020 to the 15th day of April, 2020, the validity period of such e-way bill shall be deemed to have been extended till the 31st day of May, 2020."

Jigme Dorjee Bhutia Secretary Commercial Taxes Division Finance Department